

### IN THE SUBSTITUTE SPECIFICATION

Please replace the paragraph beginning at page 10, line 1, with:

The characteristic impedance of the matching layer with respect to a pair of  $(Z_f)$ <sup>(0)</sup> and  $(Z_t)$  is determined based on the following formula 3 proposed by Goll.

$$\ln \frac{Z_{i+1}}{Z_i} = 2^{-n} C_i^n \ln \frac{Z_t}{Z_f^{(0)}} \quad \dots (3)$$

where  $i = 0, \dots, n$ ,  $Z_0 = (Z_f)^{(0)}$ ,  $Z_{n+1} = Z_t$ ,

$$C_n^i = \frac{n!}{(n-i)! i!}$$

$$C_i^n = \frac{n!}{(n-i)! i!}$$

$n$ : the number of matching layers,

$Z_t$ : the acoustic impedance of front load material.